The Workers Compensation Board of Manitoba

Board of Commissioners

333 Maryland Street • Winnipeg R3G 1M2 • Telephone 786-5471; rural Manitoba call Toll Free 1-800-362-3340

March 23, 1984

Honourable Gerard Lecuyer
Minister Responsible for
The Workers Compensation Board
156 Legislative Building
Winnipeg, Manitoba
R3C 0V8

Dear Mr. Minister:

In accordance with Section 57 of The Workers Compensation Act, we are pleased to present the Annual Report of the Workers Compensation Board for the 12-month period from January 1, 1983 to December 31, 1983. This Report includes a statement of the accounts required to be kept under Section 72 of the Act.

Respectfully submitted,

Asuncion Arrojado
Chairperson

T. Donald Bulloch
Commissioner

Allan Fleury
Commissioner

Contents

Introduction 3

Workers Compensation Board of Commissioners

Philosophy — Statement of Intent — Aims and Goals 4
1983 In Review 4
Looking to 1984 5

Organizational Chart 6

Departmental Information

Administration 7
Assessments 7
Claims Services 7
Data Processing 7
Finance and Accounting 8
Medical Services 8
Vocational Rehabilitation Services 8

Adjudication and Appeals 8

Staff Training and Development 9

Satellite Facility 9

Financial Information

Index to Exhibits 10
Financial Overview 11
Auditors' Report 12
Exhibits 13
Notes to Financial Statements 18

Statistical Information

Index to Figures and Tables 21
Introduction to Statistical Section 22
Figures and Tables 23

Introduction

The Workers Compensation Board administers the Workers Compensation Act. The Act provides compensation benefits to workers who are injured or contract an industrial disease as a result of or in the course of their employment.

In addition, the Board partially funds the Workplace Safety and Health Division and totally funds the Worker Advisor Program. Both of these programs are independent of the Workers Compensation Board, however, they do report to the same Minister as the Board.

In 1971 the Workers Compensation Board was designated to act on behalf of the Attorney General's Department in administering the Criminal Injuries Compensation Act. Funding for the Criminal Injuries Compensation Board comes from the Consolidated Fund of the Province of Manitoba, and the Workers Compensation Board is paid an administrative fee to provide total services.

This Annual Report reviews the Board's departmental information. It provides relevant statistical tables and graphs, as well as financial statements and the auditors' report.

Workers Compensation Board of Commissioners

Philosophy — Statement of Intent — Aims and Goals

The Workers Compensation Board of Commissioners is committed to the principle that the injured worker has, by virtue of The Workers Compensation Act, the right to the provision of support services through the Workers Compensation Board with the use of the funds the employer has provided.

The Board of Commissioners believes that the delivery of these services should be in a manner that is accountable to the injured worker, the employer and the community as a whole.

A. The Injured Worker

As a person, the injured worker has a right to be treated as an individual distinct from any other. The Board of Commissioners is cognizant of the injured worker's immediate need related to compensation and, therefore, believes that the claims and appeal process should be done expeditiously in a clear and concise manner. The Board of Commissioners believes that the injured worker is entitled to competent and efficient service that could be provided by qualified staff through an improved system of delivery. The injured worker should have the assurance of a valid and professional assessment and support in the medical and vocational rehabilitation area to ensure that the injured worker has the essential elements necessary for a positive start toward being a viable member of the work force and the community.

B. The Employer

As the provider of the funds the employer is entitled to responsible financial management of the said funds by the Workers Compensation Board. The Board of Commissioners also believes that equitable methods of assessment should be followed and further believes that a sound balance should exist between the assessment rates and the projected need which can be achieved through an operational budget.

C. The Community As A Whole

The Board of Commissioners fully appreciates the magnitude of expectations of the community from the Workers Compensation Board and will endeavor to accomplish the tasks in an equitable manner.

1983 In Review

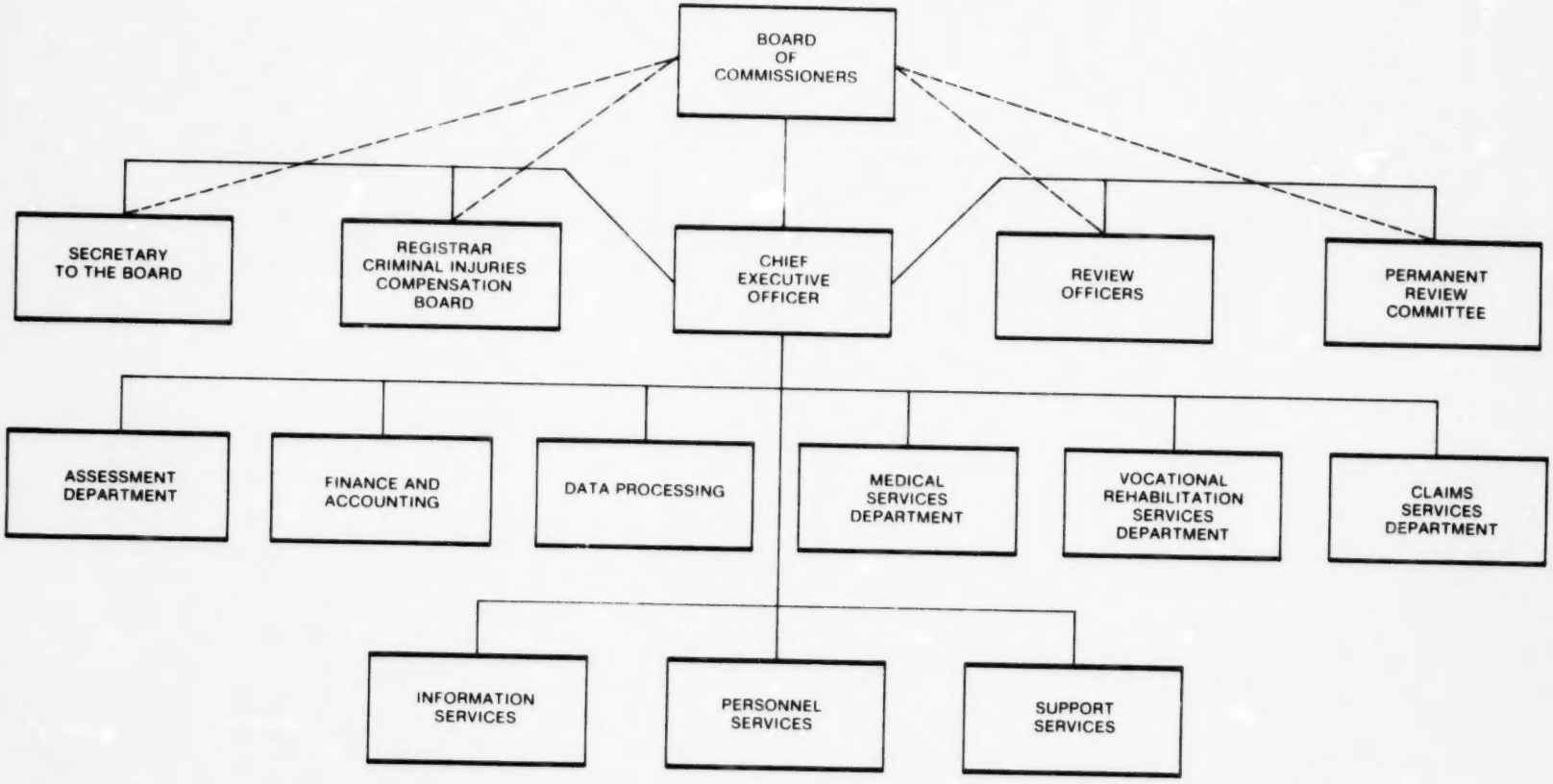
- Approval was given to proceed with the implementation of an "On-Line" Computer System. The new data base will provide more efficient and faster service to injured workers and employers as well as providing a more sophisticated system of reporting financial information and statistics.
- A review and restructuring of the administrative functions and internal organization of the Board was completed. A new organization chart was issued.
- A thorough review of the declining financial position of the Board was completed. Consultations were held with the Provincial Auditor and Minister responsible for the Workers Compensation Board on methods to overcome a potential unfunded liability position. (Further information — Financial Section)
- Recommendations were received from a consulting firm for improved methods of establishing annual assessment rates for the various industry groups.
- The Board implemented a staff program "Incentives for Early Retirement" in line with a program authorized for employees of the Province by the Civil Service Commission.
- The criteria for the acceptability of cardiac claims was revised.
- The formal appeal process for both employers and injured workers was revised.
- The Board implemented the provisions of Bill 88 for implementation of Section 52.3(3), which pertains to access to Medical Reports.
- A computer link was established with the Canadian Centre for Occupational Health and Safety in Hamilton, Ontario.

- Briefs were submitted to the Rehabilitation Advisory Committee under Section 100 of The Workers Compensation Act. (This Committee was established to examine rehabilitation practices of the Workers Compensation Board and report to the Minister responsible.)
- The Board authorized a first-time formal agreement for funding applicable costs financed at the Rehabilitation Hospital, Health Sciences Centre, Winnipeg.
- There was a substantial increase in external communications including:
  - A series of formal meetings with major industry groups to discuss items of mutual concern;
  - A series of multi-representation group meetings with labour representatives and the Ombudsman to discuss expediting the process of appeal where there may be more than one worker representative involved;
  - Public speaking engagements to an extensive variety of groups, and participation in conferences and business shows reaching thousands of Manitobans.
- The Board approved a revised policy to encourage staff training and development programs. Formal in-house training programs for adjudication staff have been implemented as well as arrangements whereby staff can attend training programs conducted by the Civil Service Commission.

Looking To 1984

- The Board has requested a review of the current "Merit Rebate" and "Special Additional Assessment" programs to be completed during 1984.
- Further review of the criteria for acceptability of cardiac claims will take place.
- Implementation of the on-line computer system will continue.
- In conjunction with the implementation of the on-line computer system, relocation of departments will take place in the existing Board's offices. (Plans were developed in late 1983 after consultation with space planning consultants and appropriate Government departments.)
- Further studies related to internal policies and procedures will continue in order to ensure that the statutes are consistently and equitably applied and that services are provided in a fair and just manner.
- External group communications established in 1983 will continue and will be expanded in 1984.
- A review will take place regarding the monitoring of medical care to ensure that injured workers get back into the work force as soon as possible.
- Review of rehabilitation services in consideration of the Government position on the recommendations of the Section 100 Rehabilitation Advisory Committee will be ongoing.

The Workers Compensation Board of Manitoba



December, 1983

Departmental Information

Administration Department

Financial Administration, personnel management, administrative and operational support services functions are provided by the Administration Department.

Assessment Department

The Assessment Department's main function is implementing Section 66(1) of The Workers Compensation Act. This involves the assessment and collection of annual assessments from industries listed in Section 60 and Schedule I (Section 60) of The Workers Compensation Act.

In addition, the Assessment Department approves coverage for industries electing compensation coverage on a voluntary basis provided the industries meet the criteria for acceptance. During 1983, 1,071 special applications were approved, and these are listed in Table XI in the Statistical Section of this Report.

The Department's audit program has been expanded to allow for auditing a much wider group of firms than in the past.

The development of an Assessment Department Manual commenced in the fall of 1983, and this project will continue into 1984. Further studies of present criteria related to employer group classifications will also continue.

A review of the current "Merit Rebate" and "Special Additional Assessment" programs is underway, and discussions on this topic will be scheduled with industry groups in 1984.

Claims Services Department

This Department processes compensation claims for industrial disease and for personal injury, medical aid, permanent disability and death as a result of an accident arising out of and in the course of a worker's employment.

The responsibility for the medical aid payments section was transferred from the Medical Department to the Claims Services Department in March. This enabled an increased interaction between medical aid and claims payments under the Claims Services Department.

A Special Claims Adjudication Unit was set up in November of 1983 to deal with the adjudication of difficult cases. These include industrially related conditions: i.e. hearing loss, hepatitis and chest conditions as well as cardiac and stroke claims.

Claims:

During 1983, the Claims Services Department processed 43,884 claim files as indicated:

Claim files in process, December 31, 1982		6,006
Accidents reported during 1983		44,133
New permanent disability and death claims previously settled		547
		50,686
Claim files processed during year		
Settled in 1983 (Table II)		
Medical Aid only	15,578	
Time Loss	19,245	
	34,823	
Claims with no costs	8,980	
Claims rejected	81	43,884
Claim files in process, December 31, 1983		6,802

Accidents:

There was a 1.4% decrease in accidents reported over 1982. In actual numbers, there were 604 less claims. Table I in the statistical section of this Report illustrates comparative figures for reported accidents of employers in their respective classes.

Pension Benefits:

The total number of permanently disabled workers (totally or partially disabled), and dependents of fatally injured workers in receipt of pensions as of December 31 were:

	1983	1982
Permanently disabled	4,181	3,735*
Widows	536	518
Children	335	350
Other dependents	15	12

*Includes 86 permanent disabilities in 1982 and 86 in 1983.

Data Processing Department

Due to the implementation of the new on-line computer system, the formation of a separate Data Processing Department was necessary. This Department's functions were previously

supervised by the Financial/Accounting area.

Data Processing functions include: registration of relevant claims information; processing claims benefits payments; financial and statistical information; firm assessment information and billings; development of new, and maintenance of existing computer programs and services. These specialized functions will require a concerted program of staff training and development.

Finance and Accounting Department

The Finance and Accounting Department continues to maintain, reconcile and report on all financial data in line with generally accepted accounting principles. This Department is also responsible for developing appropriate budgets and cash flow forecasts.

Medical Services Department

The role of the Medical Services Department and their active involvement in operations expanded in 1983. In addition to meeting daily administrative needs such as physical examinations, pension ratings and ongoing review of cases, the Department increased its provision of information on the medical aspects of illness and injury related to a worker's exposure to the work environment.

The Workers Compensation Board was able to obtain the services of an internal medicine specialist and an orthopaedic specialist on a part-time basis in 1983. These specialists are expected to be on a full-time basis in 1984.

An alternate Chiropractic Consultant position was approved to ensure that chiropractic care of injured workers is appropriately addressed. The Chiropractic Consultants monitor chiropractic care and provide chiropractic information required by Board staff.

Vocational Rehabilitation Services Department

1983 was a year of growth and change for the Vocational Rehabilitation Services Department. The approach toward the provision of vocational rehabilitation services was re-defined in mid-1982 in keeping with recommendations made by the Lampe Report.

The qualifications of Vocational Rehabilitation Counsellors were upgraded, Re-employment Officer positions were created, and the staffing complement was increased as indicated in previous reports. It is anticipated that this will upgrade the level of service provided as caseloads per counsellor are brought down to a more manageable level.

Procedures have been revised and work has been implemented toward file flow from the Claims Services Department to the Vocational Rehabilitation Services Department in a manner designed to avoid any financial interruptions in benefits to injured workers.

An intensive review was made of the services provided by this Department keeping quality and cost effectiveness in mind. Ongoing reviews of the vocational rehabilitation process will continue.

Services of the Vocational Rehabilitation Services Department include counselling, evaluation and job assessment, rehabilitation aids and retraining.

Adjudication and Appeals

The appeal process procedure for both employers and workers was reviewed and amended during 1983.

Employers may appeal claims benefits, medical aid, pension awards, or rehabilitation decisions as well as assessment decisions regarding worker coverage and employer classifications. Workers may appeal claims benefits, medical aid, pension awards, or rehabilitation decisions.

There are three levels of appeal available: 1st Level — Initial Adjudication (where the decision originated); 2nd Level — Review Committee; Final Level — Board of Commissioners.

Review Officers have been designated to assist employers and workers at the second and final level of appeal. One Review Officer is responsible for processing enquiries or complaints where the injured worker is represented by a Worker Advisor. The other Review Officer has the same duties but is responsible for processing enquiries of employers and injured workers who are represented by someone other than a Worker Advisor. They also provide assistance with the procedure that has been implemented to accommodate the approval of Bill 88 regarding access legislation.

Composition of the Review Committee was amended once again in August of 1983. A permanent committee replaced one composed of directors who sat on the committee on a part-time basis.

The Review Committee considers all appeals (other than those related to assessment matters, which are considered by an Assessment Committee), where the initial decision cannot be amended to the satisfaction of the worker or the employer by the previous level. The Review Committee may conduct further investigations into the claim, and has the authority to approve or deny compensation. This committee may also reconsider any of its previous decisions.

At the final level of appeal, the appellant may request either a Board Review or a Board Hearing. The Board of Commissioners may request additional field investigations, conduct its own investigation, or may refer the matter to an appropriate independent medical specialist or panel of specialists for medical input prior to reaching its decision.

Appeal Statistics:

A. Review Committee

The Review Committee's statistics cover the period January 1, 1983 to December 31, 1983.

Breakdown:

Claims Accepted	95
Claims Rejected	168
Partial Acceptance of Responsibility	19
Claims Referred to Medical Review Panels	13
Claims Referred to Neurosis Panels	3
Claims Referred to Board of Commissioners	22
TOTAL	320

B. Board of Commissioners:

There were 20 final level of appeal cases carried over from 1982 for completion in 1983. During the period January 1, 1983 to December 31, 1983, there were 120 appeals in total presented for consideration, however, 22 of these will not be finalized until 1984. Therefore, the actual cases resolved during 1983 totalled 98.

Statistically, the numbers stated below reflect more decisions than the actual 98 cases considered during 1983. This is due to those instances where a file was partially approved and was also referred to a Medical Review Panel for further consideration. There were also cases that received a Board Hearing and then additional information was submitted for a Board Review. For these there are two decisions shown.

Breakdown:

Board Hearings	61	
Board Reviews	42	103
Claims Accepted		35
Claims Rejected/Disallowed		48
Partial Acceptance of Responsibility		15
Claims Referred to Medical Review Panels		4
Claims Referred to Neurosis Panels		1
TOTAL		103

Staff Training and Development

Staff training and development is encouraged at the Workers Compensation Board.

Formal in-house training programs for staff have been implemented, and arrangements have also been made whereby staff can attend training programs conducted by the Civil Service Commission.

Other courses related to occupational diseases and hazards have been attended, and an Industrial Audiometric Technician Training course was taken for purposes of claims investigations and for the development of a Special Claims Adjudication Unit.

Training and development of staff will ensure a more consistent approach to adjudication. Also a wider scope of information will be utilized in all aspects of the Organization's operation.

Satellite Facility

In December of 1982, the Board of Commissioners implemented one of the Lampe Report recommendations, and opened the Board's Satellite Facility at 175 Hargrave Street.

This Facility provides the elements for an objective setting for Board Hearings and Medical Review Panels and has been utilized abundantly since its opening. As well, a variety of meetings, including the Section 100 Rehabilitation Committee meetings have been held in the Satellite Facility's Board Room.

During 1983, the Facility was utilized for:

54 Board Hearings
38 Medical Review Panels
29 Silicosis Boards
5 Neurosis Review Panels
66 Meetings

Index to Exhibits

Financial Overview 11

Auditors' Report 12

Exhibit 1 — Balance Sheet December 31, 1983 13

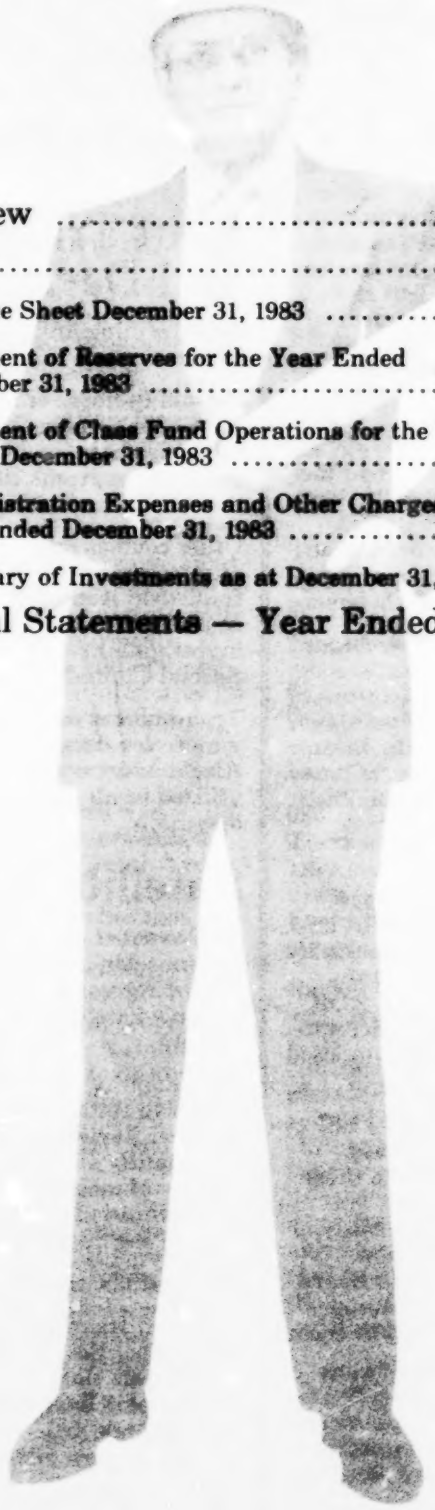
Exhibit 2 — Statement of Reserves for the Year Ended December 31, 1983 14

Exhibit 3 — Statement of Class Fund Operations for the Year Ended December 31, 1983 15

Exhibit 4 — Administration Expenses and Other Charges for the Year Ended December 31, 1983 16

Exhibit 5 — Summary of Investments as at December 31, 1983 17

Notes to Financial Statements — Year Ended December 31, 1983 . 18



Financial Overview

Section 66(1) of The Workers Compensation Act in part outlines the responsibilities of the Board to annually assess, levy and collect from employers sufficient funds to meet all amounts payable from the Accident Fund during the year including administration costs; to provide in each year capitalized reserves sufficient to meet the periodical payments of compensation accruing in future years in respect of accidents that occur during the year; to provide reserves for an equalization fund, a second injury fund, and a rehabilitation fund for costs incurred for 1982 and prior years. In addition, past Board policy has been to maintain the Class Fund reserve at a level approximating the previous year's cost experience.

Commencing with the year ending December 31, 1981, Class Fund expenditures have exceeded amounts recovered by assessments and applicable interest income. The Class Fund operating deficits have amounted to:

1981	$ 1.6 million
1982	12.1 million
1983	19.1 million

(As at December 31, 1983, the Class Fund reserve balance is 4 million or some 33 million below its traditional level.)

The following factors have contributed to these Class Fund deficits:

— anticipated assessment revenue did not meet expectations due to difficult economic circumstances in 1981 and 1982 (declining payrolls and a significant shift in the payroll mix; i.e. reduction in high assessment payrolls).

— compensation benefits increased due to an increase in the average days lost per accident (increase of 41% in 1982 over 1981) and higher average weekly wages.

— unanticipated growth in the cost of settling prior years' claims (as brought forward through the appeals process and through the Worker Advisor's Office).

— medical aid expenditures continued to increase due mainly to the use of more indepth diagnostic techniques.

— the implementation of various progressive steps designed to improve the overall compensation process, such as an enhanced rehabilitation function, establishment of a Worker Advisor service, the appointment of a full-time Board of Commissioners.

— limiting the 1983 average assessment rate increase to 9% (when, in fact, cost projections had indicated that a 35% rate increase would have been more appropriate).

PEAT MARWICK

Peat, Marwick, Mitchell & Co.
500 - 363 Broadway Avenue
Winnipeg, Manitoba R3C 3N9
(204) 949-1594

AUDITORS' REPORT

To The Workers Compensation Board of Manitoba:

We have examined the balance sheet (being Exhibit 1) of The Workers Compensation Board of Manitoba as at December 31, 1983 and the accompanying financial statements (being Exhibits 2 to 5) for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Board at December 31, 1983 and the results of its operations for the year then ended in accordance with the accounting principles set out in the notes to the financial statements applied on a basis consistent with that of the preceding year.

Peat, Marwick, Mitchell & Co.
Chartered Accountants

Winnipeg, Canada
March 14, 1984

Balance Sheet

December 31, 1983

(with comparative figures for 1982)

Assets

	1983	1982
Assessments receivable (Note 1)	$ 185,093	$ 777,957
Employees' and sundry accounts receivable	157,733	107,058
Recoverable from:		
The Government of Canada (Note 2)	251,197	193,181
Province of Manitoba (Note 3)	65,000	150,000
Deferred cost of pension increases (Note 4)	31,101,456	16,478,504
Investment in securities as authorized by The Trustee Act, Manitoba, Exhibit 5 (Note 5)	166,242,246	164,742,274
Accrued interest on investments	3,133,148	3,237,833
Fixed assets (Note 6)	1,421,451	996,228
TOTAL	$202,557,324	$186,683,035

Liabilities and Reserves

	1983	1982
Bank	$ 1,478,277	$ 2,052,775
Accounts payable	322,353	—
Payable to Province of Manitoba (Note 9)	—	165,900
Class Funds, Exhibit 3	4,090,852	23,173,570
Reserves, Exhibit 2 (Note 8)		
Pension Fund	134,931,905	106,685,326
Future cost of existing claims	46,168,769	41,870,000
Equalization Fund	1,791,810	2,234,333
Second Injury Fund	6,460,750	5,784,933
Rehabilitation Fund	5,248,510	2,820,825
Rehabilitation Capital Fund	2,064,098	1,895,373
TOTAL	$202,557,324	$186,683,035

The accompanying notes are an integral part of these financial statements.

Statement of Reserves

for the year ended December 31, 1983

(with comparative figures for 1982)

	Pension Fund	Future Cost of Existing Claims	Equalization Fund	Second Injury Fund	Rehabilitation Fund	Rehabilitation Capital Fund	Allowance For Investment Transactions	Class Funds (Exhibit 3)	Total 1983	Total 1982
Balance, beginning of year	$106,685,326	$41,870,000	$2,234,333	$5,784,933	$2,820,825	$1,895,373	$5,045,000	$23,173,570	$189,509,360	$188,906,052
Additions										
Assessments								38,179,897	38,179,897	34,683,022
Interest income	10,948,910	4,298,769	214,858	391,975	58,593	193,279	512,607	2,183,999	18,802,990	20,044,298
Other								239,059	239,059	435,804
Pension awards	13,906,199								13,906,199	7,350,831
Increase in pension awards provided under legislative change (Note 4)	23,825,475								23,825,475	
From (to) other reserves (Note 7)	(7,944,972)			5,000,000	7,000,000		(5,557,607)	1,502,579		
	40,735,612	4,298,769	214,858	5,391,975	7,058,593	193,279	(5,045,000)	42,105,534	94,953,620	62,513,955
Deductions:										
Benefits paid										
— Compensation			55,826	806,900				23,530,822	24,393,548	22,485,778
— Medical			78,627	174,230				8,356,922	8,609,779	7,303,694
— Rehabilitation				845	4,630,908	24,554		256,098	4,912,405	1,728,499
— Pensions	12,489,033								12,489,033	9,859,854
TOTAL BENEFITS PAID	12,489,033		134,453	981,975	4,630,908	24,554		32,143,842	50,404,765	41,377,825
Pension awards			232,865	3,734,183				9,939,151	13,906,199	7,350,831
Amortization of pension increases (Note 4)										
— Principal			290,063					8,912,460	9,202,523	4,621,831
— Interest								1,538,084	1,538,084	1,984,718
Administration expenses and other charges (Exhibit 4)								8,654,715	8,654,715	6,575,442
	12,489,033		657,381	4,716,158	4,630,908	24,554		61,188,252	83,706,286	61,910,647
Net change for the period	28,246,579	4,298,769	(442,523)	675,817	2,427,685	168,725	(5,045,000)	(19,082,718)	11,247,334	603,308
Balance, end of year	$134,931,905	$46,168,769	$1,791,810	$6,460,750	$5,248,510	$2,064,098		$ 4,090,852	$200,756,694	$189,509,360

The accompanying notes are an integral part of these financial statements.

Statement of Class Fund Operations

for the year ended December 31, 1983

(with comparative figures for 1982)

	Class "A"	Class "C"	Class "D"	Class "E"	Class "G"	Total 1983	Total 1982 (Note 10)
Opening Balance	$ 36,491	$ 94,327	$ 162,422	$ 3,561	$22,876,769	$23,173,570	$35,290,124
Additions:							
Assessments	951,989	1,778,067	2,988,461	1,896,077	30,565,303	38,179,897	34,683,022
Interest	2,954	2,910	(3,230)	2,603	2,178,762	2,183,989	7,995,839
Other			48,362	27,147	163,550	239,059	435,804
From (to) other reserves	42,992	45,859	101,219	46,831	1,265,678	1,502,579	(8,370,000)
	997,935	1,826,836	3,134,812	1,972,658	34,173,293	42,105,534	34,744,665
Deductions:							
Compensation	409,990	664,626	704,524	452,475	21,299,207	23,530,822	21,666,434
Medical aid	97,158	190,675	265,967	358,372	7,444,750	8,356,922	7,062,186
Rehabilitation		1,911	2,709	700	250,778	256,098	
Pension awards	98,525	335,335	853,050	249,567	8,402,674	9,939,151	4,950,608
Amortization of pension increases							
— Principal	213,766	234,679	1,109,960	212,529	7,141,526	8,912,460	4,621,831
— Interest	38,223	43,388	93,364	33,548	1,329,561	1,538,084	1,984,718
Administration expenses (Exhibit 4) (including Workplace Safety & Health and Worker Advisor)	102,964	181,176	323,502	655,877	7,391,196	8,654,715	6,575,442
	960,626	1,651,790	3,353,076	1,963,068	53,259,692	61,188,252	46,861,219
Net change for the year	37,309	175,046	(218,264)	9,590	(19,086,399)	(19,082,718)	(12,116,554)
Ending Balance	$ 73,800	$ 269,373	$ (55,842)	..$ 13,151	$ 3,790,370	$ 4,090,852	$23,173,570

The accompanying notes are an integral part of these financial statements.

Administration Expenses and Other Charges

for the year ended December 31, 1983

(with comparative figures for 1982)

Administration Expenses	1983	1982
Salaries and employee benefits	$5,452,214	$4,108,231
Supplies and services	352,286	301,687
Communications	292,497	242,053
Building operations	257,008	155,784
Equipment rental	216,149	116,534
Depreciation	117,365	109,691
Insurance and taxes	114,433	134,777
Data processing	104,680	—
Professional fees	88,791	61,845
Travel	126,050	91,748
Other	80,609	43,907
Research grants	—	15,000
TOTAL ADMINISTRATION EXPENSES	7,202,082	5,381,257
Other Charges (Note 9)		
Charges under The Workplace Safety and Health Act	1,730,700	1,324,500
Expenses of Worker Advisors under Section 91 of The Workers Compensation Act	351,700	331,800
TOTAL OTHER CHARGES	2,082,400	1,656,360
	9,284,482	7,037,557
Less recoveries from:		
The Government of Canada for administering its employees' compensation program	502,680	382,010
The Government of the Province of Manitoba for administering The Criminal Injuries Compensation Act	127,087	80,105
TOTAL RECOVERIES	629,767	462,115
TOTAL CHARGED TO CLASSES, Exhibit 3	$8,654,715	$6,575,442

The accompanying notes are an integral part of these financial statements.

Summary of Investments

as at December 31, 1983

(with comparative figures for 1982)

Bonds and debentures issued by, or guaranteed by, the following:	1983 Par Value	1983 Book Value	1982 Book Value
Canada	$ 14,000,000	$ 13,826,823	$ 13,799,879
Province of Alberta	250,000	249,485	249,382
Province of British Columbia	1,035,000	1,031,299	1,030,152
Province of Manitoba	76,523,000	75,915,287	75,064,206
Province of Newfoundland	150,000	150,000	150,000
Province of Ontario	1,250,000	1,242,000	1,441,405
Province of Quebec	3,917,000	3,889,185	3,885,941
Province of Saskatchewan	250,000	143,872	137,976
Municipal Corporations	5,284,000	5,262,765	5,534,691
School Districts and Divisions	22,000	21,972	81,860
Hospitals	9,117,000	9,109,082	9,488,352
Corporations	8,268,000	7,296,854	7,431,556
	$120,066,000	$118,138,624	$118,295,400
Mortgages, National Housing Act (Canada)		33,149,460	29,506,403
Deposits with the Minister of Finance		14,954,162	21,985,471
TOTAL INVESTMENTS		166,242,246	169,787,274
Less allowance for adjustment on investment transactions (Note 5)		—	5,045,000
INVESTMENTS, Exhibit 1		$166,242,246	$164,742,274

The accompanying notes are an integral part of these financial statements.

Notes to Financial Statements

year ended December 31, 1983

1. Assessments receivable consist of the following accounts:

	1983	1982
Assessments billed and outstanding	$260,093	$352,957
Add: Estimated additional assessments receivable on adjusted payrolls	—	500,000
	260,093	852,957
Less: Allowance for doubtful accounts	75,000	75,000
Assessments receivable, December 31	$185,093	$777,957

2. The $251,197 recoverable from the Government of Canada represents the balance receivable under the Government Employees Compensation Act (Canada). Under that Act accident claims of employees of the Government of Canada, usually employed in Manitoba, are administered by the Workers Compensation Board.

3. The $65,000 recoverable from the Province of Manitoba represents the balance outstanding of a contribution from the Consolidated Fund under legislation enacted in 1972. This is receivable in 1984.

4. Amendments to The Workers Compensation Act have provided for increases in pension benefits with the cost of these increased benefits to be recovered from the general body of employers and self assurers over a seven year period from the effective date of the amendment. Details of the costs of these amendments are as follows:

	1983 Amendments	1981 and Earlier Amendments	Total
Cost of benefit increases	$23,825,475	$36,153,037	$59,978,512
Less: Charged to special funds	290,063	674,527	964,590
Balance — chargeable to class funds	23,535,412	35,478,510	59,013,922
Recoveries, 1975 to 1982 inclusive	—	19,000,006	19,000,006
	23,535,412	16,478,504	40,013,916
Recoveries, 1983	5,075,619	3,836,841	8,912,460
Balance, December 31, 1983	$18,459,793	$12,641,663	$31,101,456

5. Investments are recorded at cost at the time of acquisition. Discounts or premiums are amortized on a straight-line basis over the term of the investment.

   Investment income is allocated to class funds, the pension fund and other reserve funds in accordance with the average monthly balance in each fund.

   The practice of providing for an allowance for adjustment on investment transactions as a trading reserve was discontinued in 1983 on the advice of an actuarial report. In Note 7 the distribution of the surplus is outlined.

6. **Fixed Assets are valued at cost less accumulated depreciation. The building is depreciated as provided under Section 78(5) of The Workers Compensation Act. Automobiles are depreciated on a five year straight-line method and the computer system development costs will be amortized on a three year straight-line basis.**

	Cost	Depreciation	Net
Building & additions	$1,572,298	$621,544	$ 950,754
Automobiles	38,372	7,675	30,697
Computer System Development	440,000	—	440,000
	$2,050,670	$629,219	$1,421,451

7. In 1983 the following adjustments were made in reserve balances to distribute surpluses in the pension fund and in the allowance for investment transactions. Of the $8,944,972 surplus in the Pension Fund, $7,944,972 was transferred leaving $1,000,000 surplus.

   The practice of maintaining an allowance for investment transactions was discontinued at the advice of actuaries. The balance transferred from the account was $5,557,607 leaving a NIL balance.

   These funds were distributed as follows:

Second Injury Fund	5,000,000
Rehabilitation Fund	7,000,000
Class Funds	1,502,579
	$13,502,579

8. Reserves:

   a) The Pension Fund is established to fund the estimated future disbursements for all pension awards which have been made.

      An actuarial review of the Pension Plan was completed as at December 31, 1982 and confirmed the adequacy of the Reserve at that time. The next review of the adequacy of this reserve is planned for 1985.

   b) The Future Cost of Existing Claims Fund represents the anticipated amount required to meet the future costs of claims reported in 1983 and earlier. An actuarial review in 1983 established the adequacy of this reserve.

   c) The Equalization Fund is established to meet losses arising from any disaster or extraordinary circumstance.

   d) The Second Injury Fund is provided to meet the cost of claims for workers suffering enhanced disabilities due to pre-existing conditions or disabilities.

   e) The Rehabilitation Fund is provided to meet the cost of vocational training and other rehabilitation measures.

      Rehabilitation costs relating to accidents which occurred prior to January 1, 1983 are charged against this fund. Costs relating to accidents which occurred after January 1, 1983 are charged to Class Funds (Employers).

   f) The Rehabilitation Capital Fund was provided to meet the cost of future rehabilitation facilities.

9. Under the provisions of The Workplace Safety and Health Act, the Province may pay the expenses incurred in the administration of that Act out of the Consolidated Fund and may recover such portion as may be determined from the accident fund under The Workers Compensation Act. For 1983 the amount charged under this provision was $1,730,700 (1982 - $1,324,500).

Also, under the provisions of Section 91(3) of The Workers Compensation Act, the Province may pay the costs incurred in respect to Worker Advisors and may recover them from the accident fund. For 1983, the amount charged under this provision was $351,700 (1982 — $331,800).

10. Prior to 1983, the portion of investment income attributable to the reserve for future cost of existing claims and to the investment allowance was allocated to the class funds and subsequently transferred to the reserve for future cost of existing class and to the investment allowance as required.

    In 1983, the portion of investment income attributable to the reserve for future costs of existing claims and the investment allowance was allocated directly to these accounts to be consistent with the procedures followed on all reserves.

11. Certain prior year comparative figures have been reclassified to conform with the current year's presentation.

Index to Figures and Tables

Introduction To The Statistical Section 22

Table I — Accidents Reported in 1983 By Class, Also Showing Comparison to 1982 23

Table II — Compensable Accidents Settled in 1983 By Class 23

Table III — Compensable Accidents Settled in 1983 By Class, General Body of Employers — Class "G" Accidents Detailed 24

Figure 1 — Region of Injuries According to the Percentage of Accidents 26

Table IV — Death Cases Settled in 1983 27

Table V — Type of Accident Settled in 1983 28

Figure 2 — Ages of Claimants in Time Loss Accidents Settled in 1983 30

Figure 3 — Sex and Marital Status of Claimants in Time Loss Accidents Settled in 1983 31

Figure 4 — Month of Occurrence of Accidents Settled in 1983 32

Table VI — Accidents Settled and Accidents Reported For the Years 1974 to 1983 ... 33

Table VII — Claims Benefits Paid For the Years 1974 to 1983 33

Table VIII — Classification of Industries Under Section 60 of The Workers Compensation Act, Divisions of Class "G" Employers Detailed . 34

Table IX — Statement of Payrolls Reported For the Year 1982 35

Table X — Assessment Statistics for Class "G" Employers, For the Years 1974 to 1983 35

Table XI — Special Coverages By Application — Approved 1983 36

Introduction to Statistical Section

TABLE I records accidents reported in 1983 and compares these to 1982 totals. It is important to note that the number of fatalities listed for 1983 is now back in line with trends of past years. The 1982 figure was inflated due to claims re-examined in 1982 in light of the new adjudication criteria for cardiac claims.

TABLE II documents compensable accidents settled in 1983 by class. Those receiving only medical aid benefits are shown separately from those with a time loss involved.

TABLE III further details the general body of employers shown as the Class "G" total in Table II. The industries listed within specific rate codes given in Table II are documented in Table VIII.

FIGURE 1 illustrates the bodily region of injuries involving time loss for accidents settled in 1983. The regions of injury noted are self explanatory, however, the term internal body systems applies when the functioning of an entire body system has been affected without specific injury to any other part, as in the case of poisoning, corrosive action affecting internal organs, damage to nerve centres, etc.

TABLE IV documents information related to death claims settled in 1983. This includes deaths reported in 1983, 1982 and prior years; those claims not accepted and those settled; the type of award provided; the relationship of dependents.

TABLE V records in detail the types of accidents settled in 1983.

FIGURE 2 illustrates the ages of claimants in time loss accidents settled in 1983. The types of time loss accidents are separated between temporary disability, permanent disability and fatalities.

FIGURE 3 separates temporary disability and permanent disability in time loss accidents and fatal accidents settled in 1983, and illustrates the sex and marital status of claimants in these accidents.

FIGURE 4 graphically illustrates the month of occurrence of accidents settled in 1983.

TABLE VI documents a historical overview of the number of compensable accidents settled and the number of accidents reported for the ten-year period 1974 to 1983. The major difference between reported and settled accidents represents reported accidents which have no cost implications and consequently do not become shown as "settled".

TABLE VII is an analysis of claims benefits paid during the period 1974 to 1983. This specifies medical aid payments, compensation benefits and pension payments. Also shown are charges to the rehabilitation fund, the second injury fund and the equalization fund.

TABLE VIII defines the classification of industries set out under Section 60 of The Workers Compensation Act. The employers of industries not specified in Schedule I of the Act must make special application to the Workers Compensation Board to bring themselves or their operations within the coverage of the Act. This group is referred to as Group 9 — Voluntary (by application).

TABLE IX records the payrolls reported in 1982. Payroll figures for 1983 are not available until mid-1984. Class "D" employers are shown separately with a cumulative total. The number of registered employers increased slightly in 1983 over the same period in 1982.

TABLE X documents assessments statistics related to Class "G" employers for the period 1974 to 1983. It specifies the number of registered employers and their assessable payrolls as well as their assessments. It was recognized in 1983 that the average assessment revenue per $100 of payroll would have to increase to meet Class Fund Deficits experienced in 1982. Further information is included in the Financial Overview.

TABLE XI specifies the industries for which compensation coverage was approved in 1983. The types listed made voluntary application to the Workers Compensation Board.

* * * * * * * *

The Workers Compensation
Board of Manitoba

TABLE I

Accidents Reported* in 1983 By Class

Also Showing Comparison to 1982
(Fatalities are shown in parentheses)

Class		1983		1982	
"A"	Canadian Pacific Railway Co.	618		688	(3)
"C"	Canadian National Railway Co.	981	(5)	969	(6)
"D"	Province of Manitoba (including Provincial Boards and Commissions)	2,771	(4)	2,499	(6)
"E"	City of Winnipeg	2,311	(6)	2,379	(5)
"G"	General Body of Employers	35,229	(38)	35,731	(85)
Government of Canada		2,223	(4)	2,471	(3)
		44,133	(57)	44,737	(108)

*"Reported" Accidents means reported during 1983 whether they occurred in that year or in prior years. (1,419 of 1983 reported accidents occurred in 1982 and prior years.)

Compensable Accidents Settled* in 1983 By Class

TABLE II

Class	MEDICAL AID ONLY	TIME LOSS CASES							
		Number of Cases				Average Days Lost per Accident			
		Temporary Disability	Permanent Disability	Death	Total	Temporary Disability	Permanent Disability	Average Weekly Wage	Average Age
Under the Manitoba Act:									
"A" Canadian Pacific Railway Co. and subsidiaries (including CP Air)	297	122	14		136	43.5	319.3	$443	35
"C" Canadian National Railway Co. (including Air Canada)	376	344	9		353	24.9	309.3	501	36
"D" Province of Manitoba (including Provincial Boards and Commissions)	818	854	32	1	887	17.0	650.8	375	36
"E" City of Winnipeg	583	1,295	15	4	1,314	24.2	273.2	469	36
"G" General Body of Employers**	12,886	14,849	546	25	15,420	19.5	389.9	356	34
MANITOBA ACT TOTAL	15,578	17,464	616	30	18,110	20.0	397.8	369	35
Under the Canada Act:									
Government of Canada	618	1,096	38	1	1,135	18.3	474.2	452	38
GRAND TOTAL	6,196	18,560	654	31	19,245	19.9	402.3	$374	35

* "Settled" Accidents means those fully processed between January 1 and December 31, 1983, whether the accidents occurred in 1983 or prior years.

**For listing of divisions of Class "G" Employers see Table VIII. For detailed listing of Class "G" Accidents Settled see Table III.

Compensable Accidents Settled in 1983 By Class

General Body of Employers — Class "G" Accidents Detailed

Class "G" Employers refers to all industries set out in Schedule I of the Workers Compensation Act.

GROUP AND RATE CODE*	MEDICAL AID ONLY	TIME LOSS CASES							
		Number of Cases				Average Days Lost Per Accident			
		Temporary Disability	Permanent Disability	Death	Total	Temporary Disability	Permanent Disability	Average Weekly Wage	Average Age
Group 1 — Forestry									
101	63	98	7	1	106	36.4	587.1	$357	35
Group 2 — Mines, Quarries and Oil Wells									
201	541	351	67	5	423	26.9	536.3	521	36
202	56	74	6		80	36.4	261.0	470	30
203	11	14	10		24	59.1	225.0	802	40
Group 3 — Manufacturing									
301	412	630	17		647	18.6	386.8	411	34
302	450	706	20		726	16.5	223.2	405	34
303	100	128	3		131	22.9	172.0	351	31
305	65	40	2		42	14.7	1,500.0	289	30
310	1,269	1,839	88	1	1,928	16.2	402.7	389	34
311	723	737	23		760	15.3	234.8	340	32
312	144	24	7		31	33.0	315.4	576	38
313	33	45	7		52	29.5	306.0	304	33
314	370	495	24		519	15.3	415.0	302	32
315	509	634	15		649	15.1	160.4	289	35
316	338	282	14	1	297	13.7	232.7	322	31
319	105	132	5		137	14.5	181.2	299	31
320	120	160	3		163	18.0	362.0	424	37
321	1	10			10	13.9		424	34
Group 4 — Construction									
401	767	935	34	3	972	27.3	404.6	386	34
402	310	296	9		305	22.6	484.7	466	34
404	61	103	2	1	106	24.1	270.0	403	32
405	11	10	4		14	61.6	360.0	474	38
406	20	22	1		23	32.3	3,000.0	529	40
407	113	136	12		148	30.6	372.5	484	35
408	135	206	15	2	223	32.3	232.4	442	35
409	12	9	2	1	12	28.1	315.0	469	32
Group 5 — Transportation, Communications and Storage									
501	435	872	29	5	906	29.0	655.0	433	35
502	103	116	4	1	121	19.7	342.0	368	33
503	79	195	5	2	202	30.6	363.6	408	35
505	13	8			8	26.9		429	35
Group 6 — Trade									
601	898	1,022	16		1,038	17.3	155.3	293	34
602	81	66			66	14.1		269	31
603	324	367	5		372	14.5	42.0	344	33
604	843	589	17		606	17.2	237.9	347	32
605	139	135	7		142	21.9	1,119.4	366	35
607	83	76	3		79	23.4	182.0	273	31
609	63	73	3		76	19.5	520.0	397	38

Compensable Accidents Settled in 1983 By Class

General Body of Employers — Class "G" Accidents Detailed

Continued

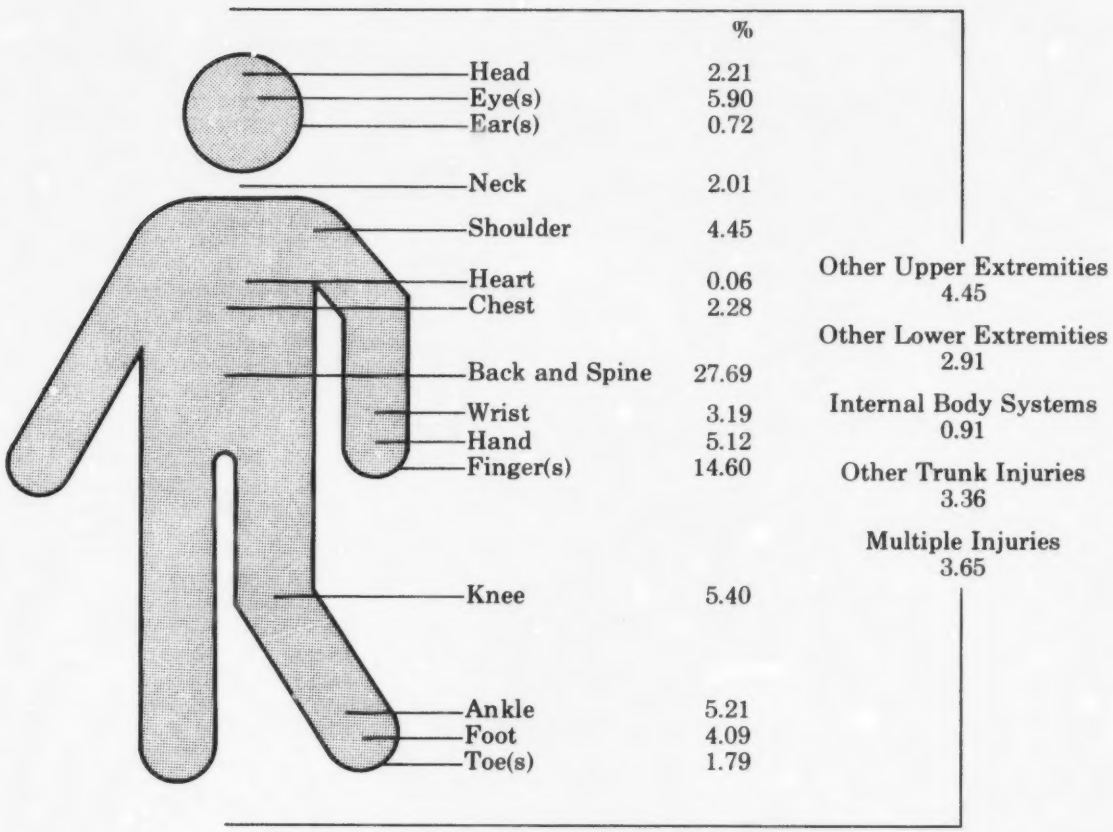
GROUP AND RATE CODE*	MEDICAL AID ONLY	TIME LOSS CASES							
		Number of Cases				Average Days Lost Per Accident			
		Temporary Disability	Permanent Disability	Death	Total	Temporary Disability	Permanent Disability	Average Weekly Wage	Average Age
Group 7 — Service Industries									
701	949	908	12	1	921	16.4	251.0	187	31
702	1,169	1,246	11		1,257	15.5	322.2	322	38
703	8	7	1		8	18.7	180.0	359	38
704	2								
705	29	31	2		33	18.2	123.0	175	30
706	25	36			36	40.1		184	39
710	10	6			6	56.8		245	29
711									
712	2	5			5	31.0		269	30
713	1	1			1	5.0		208	28
714	2								
Group 8 — Public Administration									
801	174	178	5		183	12.5	290.4	332	36
802	12	7			7	10.0		492	41
Group 9 — Voluntary (By Application)									
901	321	378	12		390	22.5	475.0	323	44
902	112	106	3		109	19.8	98.0	296	32
903	68	68	1	1	70	21.5	300.0	277	36
904	56	72	11		83	19.3	549.8	280	31
905	18	39			39	14.4		258	31
906	2	3			3	16.7		256	35
907	1	8			8	73.1		424	27
909	18	42			42	17.5		469	34
910	1								
911	6	8			8	8.5		245	24
912	89	54	2		56	7.1	333.0	422	42
914		5			5	52.0		345	46
916	1								
917	8	6			6	39.0		363	38
918	2								
TOTAL	12,886	14,849	546	25	15,420	19.5	389.9	356	34

*For listing of Class "G" Employers by Group and Rate Code, see Table VIII.

The Workers Compensation
Board of Manitoba

FIGURE 1

Region of Injuries According to the Percentage of Accidents



Death Cases Settled in 1983

A. Deaths reported in 1983 — new claims		57
Deaths reported in 1983 as relating to previously recorded accidents		2
		59
Add deaths reported in 1982 and prior years but not settled during 1982		72
		131
Less: Death claims not accepted as the responsibilty of the Board	71	
Deaths reported but no claim made to the Board	9	
Deaths reported in 1983 and prior years but not settled during 1983	20	100
Death claims settled in 1983		31
B. Pension awards		29
Burial expense and medical aid only		2
Death cases settled in 1983		31

C.

Relationship of Dependents	Totally Dependent	Resident in Manitoba	Non-Resident in Manitoba
Widows	29	27	2
Children	12	12	0
TOTAL	41	39	2

Type of Accident Settled in 1983

Struck Against:	Temporary Disability	Permanent Disability	Death	Total
Struck against moving object	268	31		299
Step on stationary object	330	3		333
Struck against stationary object	1,032	7		1,039
TOTAL	1,630	41		1,671
Struck By:				
Flying object	557	12		569
Falling object during handling	951	40		991
Falling object, other	525	33	2	560
Other	1,941	95	2	2,038
TOTAL	3,974	180	4	4,158
Fall From Elevation:				
From scaffolds, walkways, platforms	169	9	2	180
From ladders	262	18		280
From piled materials	46	1		47
From vehicles	377	15		392
On stairs	365	7		372
Into shafts, excavations, floor openings	64	1	1	66
Other	240	10		250
TOTAL	1,523	61	3	1,587
Fall on Same Level:				
Fall to walkway or working surface	1,247	36		1,283
Fall onto or against objects	419	8		427
Other	47	2	1	50
TOTAL	1,713	46	1	1,760
Caught In, Under or Between:				
Running or meshing objects	61	9		70
A moving and a stationary object	524	33		557
Two or more moving (not meshing) objects	116	33		149
Landslides and cave-ins	4	1		5
Collapsing structures (buildings, bridges)		1		1
Other	292	28	1	321
TOTAL	997	105	1	1,103
Rubbed or Abraded:				
By leaning, kneeling or sitting on objects (not vibrating)	32			32
By objects being handled (not vibrating)	156	8		164
By vibrating objects	53	17		70
By foreign matter in eyes	283			283
By repetition of pressure	22	9		31
Other	14	1		15
TOTAL	560	35		595

	Temporary Disability	Permanent Disability	Death	Total
Bodily Reaction:				
From involuntary motions	748	20		768
From voluntary motions	544	4		548
TOTAL	1,292	24		1,316
Overexertion:				
In lifting objects	4,341	30		4,371
In pulling or pushing objects	982	14		996
In wielding or throwing objects	135			135
Other	165	4	6	175
TOTAL	5,623	48	6	5,677
Contact With Electric Current:				
Contact with electric current	31			31
TOTAL	31			31
Contact With Temperature Extremes:				
General heat, environmental	15			15
General cold, environmental	7			7
Hot objects or substances	439	13		452
Cold objects or substances	1			1
TOTAL	462	13		475
Contact With Radiation, Caustics, Toxic, and Noxious Substances:				
By ingestion	12		2	14
By inhalation	74	12	1	87
By absorption	308	74		382
Other	23			23
TOTAL	417	86	3	506
Public Transportation Accidents:				
Aircraft	4			4
Bus	1			1
Taxi	1			1
Train	1			1
Ship or Boat		1		1
Other	2			2
TOTAL	9	1		10
Motor Vehicle Accidents:				
Collision or sideswipe with another moving vehicle	89	4	3	96
Collision or sideswipe with a standing vehicle or stationary object	72	2	1	75
Non-collision accidents	108	6	4	118
Other	28	1		29
TOTAL	297	13	8	318
Miscellaneous Accident Types:				
Miscellaneous accident types	32	1	5	38
TOTAL	32	1	5	38
GRAND TOTAL	18,560	654	31	19,245

Ages of Claimants in Time Loss Accidents

Settled in 1983

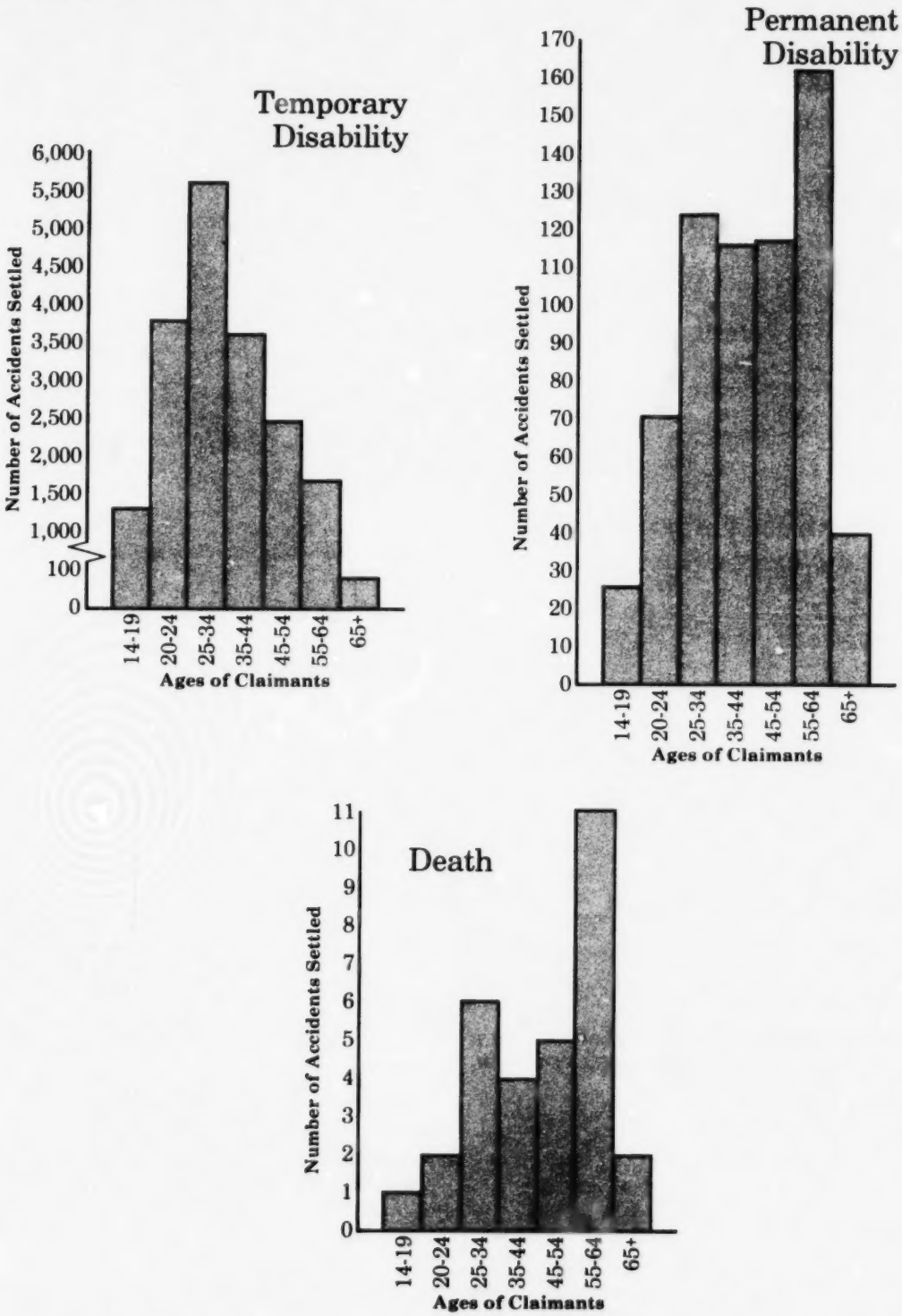


FIGURE 3

Sex and Marital Status of Claimants in Time Loss Accidents

Settled in 1983

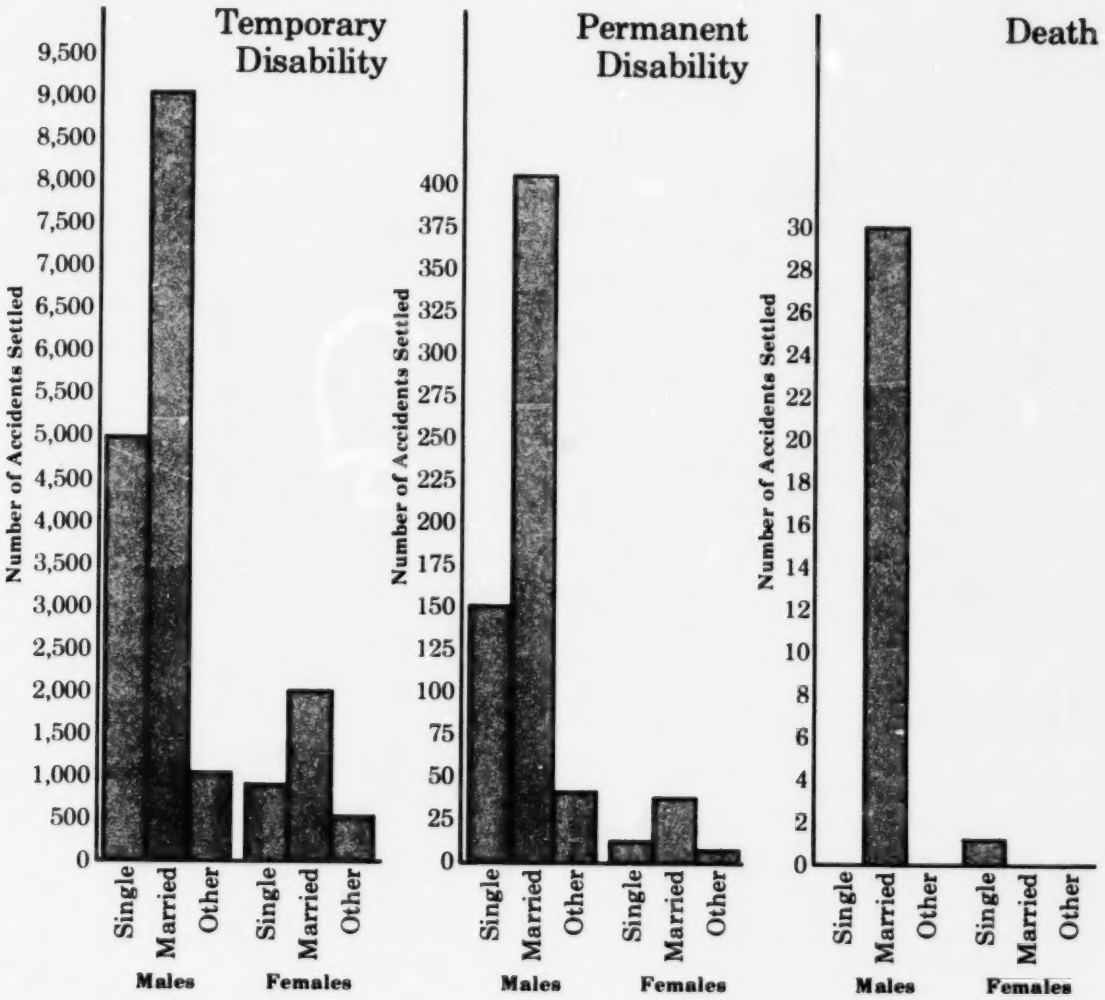


FIGURE 4

Month of Occurrence of Accidents

Settled in 1983

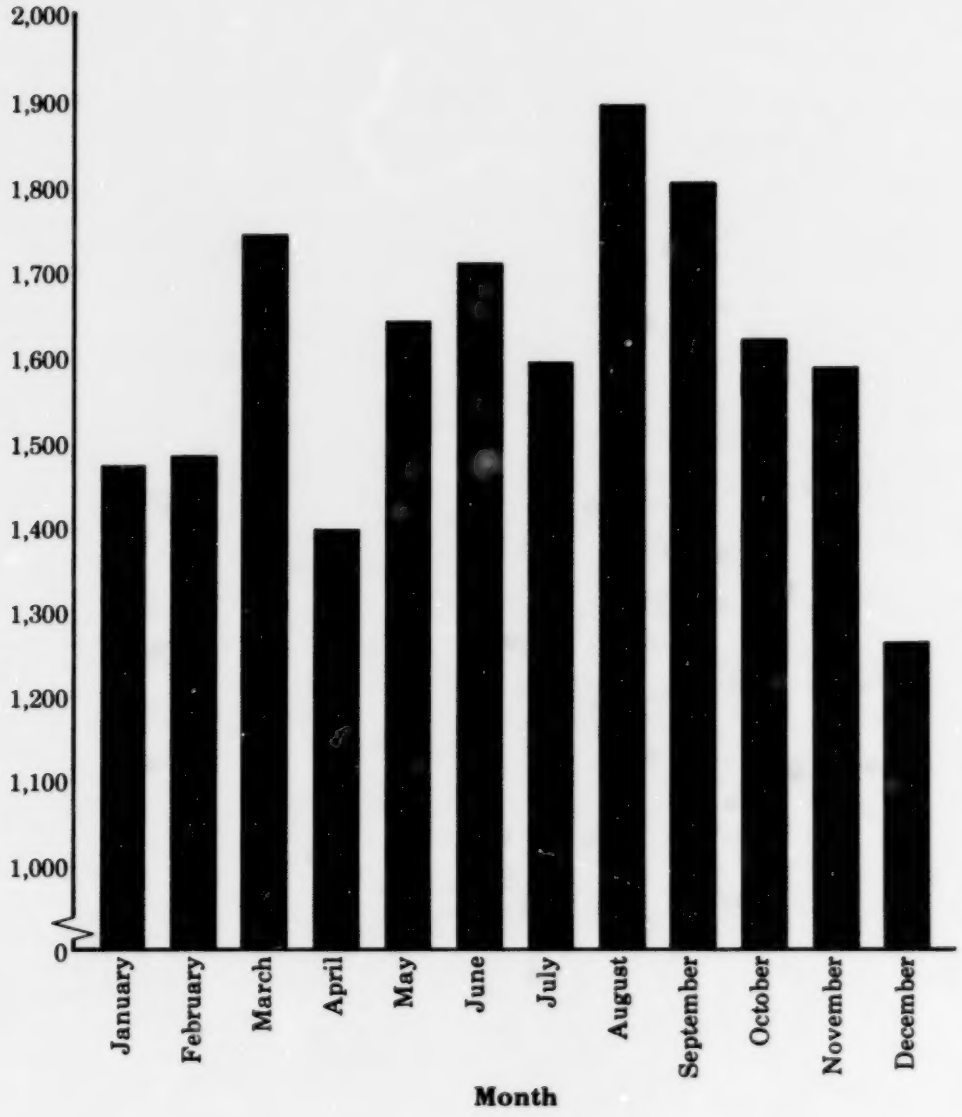


TABLE VI

Accidents Settled* and Accidents Reported** For the Years 1974 to 1983

	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983
Medical Aid Only	16,371	17,693	16,760	16,236	16,166	17,411	17,898	18,847	17,021	15,578
Temporary Disability	18,778	17,934	18,286	17,666	17,201	18,720	20,701	19,645	19,712	18,560
Permanent Disability	477	506	585	578	580	580	526	539	604	654
Death	42	41	35	34	34	37	38	29	21	31
Total Time Loss Claims	19,297	18,481	18,906	18,278	17,815	19,337	21,265	20,213	20,337	19,245
Total Claims Settled	35,668	36,174	35,666	34,514	33,981	36,748	39,163	39,060	37,358	34,823
Total Accidents Reported	45,874	45,924	44,413	43,256	42,418	46,463	46,627	48,904	44,737	44,133

* Accidents Settled means those fully processed between January 1 and December 31 whether the accidents occurred in the year shown or prior years.

** Accidents Reported means those reported during the year whether they occurred in that year or in prior years.

TABLE VII

Claims Benefits Paid for the Years 1974 to 1983

(dollar amounts shown in thousands)

Year	Medical Aid	Compensation Benefits	Pensions	Rehabilitation Fund	Second Injury Fund	Equalization Fund
1983	$8,356.9	$23,530.8	$12,489.0	$4,630.9	$982.0	$134.5
1982	7,062.2	21,666.4	9,859.9	1,728.5	947.3	113.6
1981	5,598.3	16,785.0	8,788.6	416.7	687.9	145.2
1980	4,666.2	13,737.3	7,890.3	207.4	598.0	84.2
1979	4,236.7	11,729.2	6,867.7	116.5	606.4	100.4
1978	3,673.2	10,169.4	6,223.9	55.5	516.8	26.2
1977	3,676.3	10,126.5	6,010.6	78.8	607.9	0.8
1976	3,339.5	9,119.6	5,154.1	96.2	381.4	2.3
1975	2,888.7	7,742.5	4,383.0	71.5	296.1	2.9
1974	2,622.1	6,631.5	3,595.5	35.1	255.9	16.2

Classification of Industries Under Section 60 of The Workers Compensation Act

Class

"A" Canadian Pacific Railway Company and Subsidiaries (including CP Air).
"C" Canadian National Railway Company (including Air Canada).
"D" The Province of Manitoba (including Provincial Boards and Commissions).
"E" The City of Winnipeg.
"G" All industries set out in Schedule 1 and not included in the above classes.

Divisions of Class "G" Employers Detailed

Rate Code

GROUP 1 — FORESTRY

101 Lumbering, Logging, Pulpwood Production

GROUP 2 — MINES, QUARRIES AND OIL WELLS

201 Mining
202 Oil Drilling, Diamond Drilling, Quarries
203 Contract Mining Development

GROUP 3 — MANUFACTURING

301 Packing Houses, Meat Products, Poultry Processing
302 Food Products, Bakeries, Dairies
303 Milling, Manufacture of Feed and Seed
305 Canneries, Pickle Factories
310 Foundries, Rolling Mills, Machine Shops, Manufacture of Vehicles, Agricultural Machinery
311 Light Metal Products, Tire Repairs, Auto Wrecking
312 Operation of Pulp and Paper Mills
313 Operation of Sawmills
314 Planing Mills, Tanneries, Manufacture of Furniture, Concrete Blocks
315 Manufacture of Textiles, Petroleum Products, Stationery, Operation of Knitting Mills, Printing
316 Manufacture of Mattresses, Bedsprings, Plastic Articles, Paint, Varnish, Tar Products, Cement, Explosives, Plaster Mills, Machine and Appliance Repairs
319 Manufacture of Wooden Articles, Cardboard and Paper Boxes, Drugs,Medicines, Upholstery
320 Manufacture of Aeroplanes
321 Marble Works, Stone Cutting

GROUP 4 — CONSTRUCTION

401 Building Construction, Painting,Plastering, Concrete Work, Flooring
402 Electrical Wiring, Plumbing, Heating, Ventilation
404 Roofing, Sheet Metal, Work at Elevation
405 Steel Bridge and Steel Buildings
406 Installation of Elevators, Boilers, Heavy Machinery
407 Sewer Construction, Excavation, Work Under Water
408 Roadwork, Gravel Pits
409 Power Plants, Transmission Lines

GROUP 5 — TRANSPORTATION, COMMUNICATIONS AND STORAGE

501 Cartage, Trucking, Street Cleaning
502 Operation of Grain Elevators, Custom Warehousing, Cold Storage Plants
503 Operation of Pipelines, Oil Well Services, Taxis, Buses
505 Radio and Television Stations, Telephone and Telegraph Systems

GROUP 6 — TRADE

601 Retail Establishments
602 Consumers Co-operatives
603 Wholesale Establishments
604 Garages, Gas Distribution
605 Implement and Machinery Dealers, Car and Trailer Lots
607 Retail Lumber Yards
609 Builders Supplies

GROUP 7 — SERVICE INDUSTRIES

701 Operations of Hotels, Motels, Restaurants, Cleaning and Dyeing Plants, Investigation and Security Services
702 Operation of Hospitals, Nursing Homes, Senior Citizens Homes
703 Consulting Engineers and Architects, Supplying Clerical Employees
704 Professional Inspection and Testing
705 Supplying Manual Labour
706 Janitorial Services, Domestics
710 Operation of Theatres
711 Apprentice Projectionists
712 Hunting and Fishing Lodges (With Guides)
713 Funeral Homes or Undertakers
714 Operation of Rocket Range

GROUP 8 — PUBLIC ADMINISTRATION

801 Operation of a Municipal Corporation
802 Volunteer Firemen and Volunteer Ambulance Service Members

GROUP 9 — VOLUNTARY (BY APPLICATION)

901 Operation of Buildings, Clubs
902 Operation of Government Agencies, Rental of Vehicles, Equipment, Landscaping
903 Business Offices, Sales Activities, Bowling Alleys, Welfare Agencies
904 General Farming
905 Poultry Farming, Hatcheries, Nurseries
906 Display Advertising, Harvesting Wild Rice, Chemical Spraying
907 Surveying, Prospecting and Exploration for Minerals
909 Air Transportation
910 Operation of Film Exchanges
911 Window Cleaning
912 University of Manitoba
914 Land Clearing
916 Land Surveying
917 Waste Paper Collection
918 Carnivals

TABLE IX

Statement of Payrolls Reported For the Year 1982*

Class "A"	Canadian Pacific Railway Company	$	$ 98,666,702
Class "C"	Canadian National Railways		182,231,220
Class "D"	Province of Manitoba:		
	Manitoba Telephone System	93,009,436	
	Manitoba Government	334,003,108	
	Manitoba Liquor Control Commission	10,410,744	
	Manitoba Hydro	106,000,000	
	Workers Compensation Board	3,618,205	
	Manitoba Public Insurance Corporation	17,194,674	564,236,167
Class "E"	City of Winnipeg		245,541,670
Class "G"	General Body of Employers**		3,436,174,018
	TOTAL		$4,526,849,777

*1983 Payroll figures are not available until mid-1984.

**Registered employers (including independent contractors) as at December 31, 1983 were 18,939 (1982 - 18,891).

TABLE X

Assessment Statistics for Class "G" Employers, For the Years 1974 to 1983

Year	Number Registered	Assessable Payrolls ($millions)	Assessments ($thousands)	Average Assessment Revenue per $100 of Payroll
1983	18,939	$3,600*	$32,000*	$0.888
1982	18,891	3,436	28,242	0.822
1981	18,921	3,260	28,983	0.889
1980	18,375	2,892	25,966	0.898
1979	18,069	2,667	24,719	0.927
1978	17,114	2,395	22,163	0.925
1977	16,610	2,263	22,165	0.979
1976	15,726	2,102	23,170	1.102
1975	15,463	1,720	20,369	1.184
1974	15,093	1,482	18,043	1.217

*Estimated amounts — final 1983 payroll figures will not be available until mid-1984.

Special Coverages By Application — Approved 1983

Type	Number
Aircraft Manufacturing	1
Apartments (Business Blocks, Banks, Churches & Other Building Care & Maintenance)	36
Auctioneering	2
Beauty Parlour/Barber Shop	3
Beekeeping	8
Boarding Stables	1
Bowling & Billiards	2
Building Construction Etc. (Not Elsewhere Classified)	16
Business Offices	28
Car & Truck Rental	3
Chemical Spraying	1
Clubs (Private, Golf & Country, Curling, Legion, Community, Lawn Bowling, Etc.)	26
Concession Stand	2
Development of Parkways	1
Dismantling own Equipment	1
Domestic Help Working Less than 24 Hours	2
Electrical Wiring on Indian Reserve	1
Farming: General	102
Dairy	10
Poultry	2
Stock & Hog Farms, Cattle Ranches & Feed Lots	14
Federal Employment Program	10
Flying	1
Fur Farms	2
Greenhouse Nursery	1
Hatchery	2
Harvesting	2
Health Spa	2
Land Clearing	6
Landscaping	14

Type	Number
Laundry Service with Arcade, Miniature Golf Course & Go-Karts	1
Leasing Operations	1
Logging Operations on Own Land	1
Manufacturing on Indian Reserve	3
Market Gardening	3
Operation of Medical Laboratory	1
Museum	2
Personal Coverage	635
Pet Grooming	1
Operation of Photofinishing Laboratory	1
Provincial Government Agency	1
Pulpwood Production	1
Rental of Equipment	2
Research	9
Resident Member of Family Coverage	26
Resorts	3
Restaurant Operations	1
Retail Sales by Catalogue	1
Roadwork on Indian Reserve	2
Sale of Bread from Truck	2
Sales Activities	37
Sales Promotion	1
Sales Office	1
Sales & Service	2
Schools	1
Survey, Exploration & Prospecting	8
Trailer Court Operations	1
Tree Trimming	1
Union Agency	7
Vermin Extermination	1
Welfare Agency	10
Window Cleaning	1
X-ray Equipment	1
TOTAL	1,071